

EXHIBIT A

The Securities and Exchange Commission having filed a Complaint, Relief Defendant Lisa M. Kaplan (“Relief Defendant”) having entered a general appearance; consented to the Court’s jurisdiction over Relief Defendant and the subject matter of this action; consented to entry of this Final Judgment without admitting or denying the allegations of the Complaint (except as to jurisdiction and except as otherwise provided herein in paragraph VI); waived findings of fact and conclusions of law; and waived any right to appeal from this Final Judgment:

I.

IT IS HEREBY FURTHER ORDERED, ADJUDGED, AND DECREED that Relief Defendant is liable for disgorgement of \$340,764.75, representing funds received as a result of the conduct alleged in the Complaint, together with prejudgment interest thereon in the amount of \$26,762.65. Relief Defendant shall partially satisfy this obligation through the transfer of balances held in the frozen accounts after entry of this Final Judgment, as set forth in paragraphs II to V below. Any amounts paid toward disgorgement by Relief Defendant shall be credited against the amount Defendants have been ordered to disgorge.

The Commission may enforce the Court’s judgment for disgorgement and prejudgment interest by moving for civil contempt (and/or through other collection procedures authorized by law) at any time after 14 days following entry of this Final Judgment. Relief Defendant shall pay post judgment interest on any delinquent amounts pursuant to 28 U.S.C. § 1961. The Commission shall hold the funds, together with any interest and income earned thereon (collectively, the “Fund”), pending further order of the Court.

The Commission may propose a plan to distribute the Fund subject to the Court's approval. Such a plan may provide that the Fund shall be distributed pursuant to the Fair Fund provisions of Section 308(a) of the Sarbanes-Oxley Act of 2002. The Court shall retain jurisdiction over the administration of any distribution of the Fund. If the Commission staff determines that the Fund will not be distributed, the Commission shall send the funds paid pursuant to this Final Judgment to the United States Treasury.

II.

IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being

1 served with a copy of this Final Judgment, TD Ameritrade (“TD Ameritrade”) shall transfer the entire
 2 balance of the following TD Ameritrade account which was frozen pursuant to an Order of this Court to
 3 the Commission:

4 Account Owner	5 Acct. Ending in:
Kaplan, Lisa M.	#XXX-2764

6 TD Ameritrade may transmit payment electronically to the Commission, which will provide
 7 detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a
 8 bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. TD
 9 Ameritrade also may transfer these funds by certified check, bank cashier’s check, or United States
 10 postal money order payable to the Securities and Exchange Commission, which shall be delivered or
 11 mailed to

12 Enterprise Services Center
 13 Accounts Receivable Branch
 14 6500 South MacArthur Boulevard
 15 Oklahoma City, OK 73169

16 and shall be accompanied by a letter identifying the case title, civil action number, and name of this
 17 Court; and specifying that payment is made pursuant to this Final Judgment.

18 III.

19 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being
 20 served with a copy of this Final Judgment, Wells Fargo Bank, N.A. (“Wells Fargo”) shall transfer the
 21 entire balance of the following Wells Fargo accounts which were frozen pursuant to an Order of this
 22 Court to the Commission:

22 Account Owner	23 Acct. Ending in:
Kaplan, Lisa & David B.	#XXX-2016
Kaplan, Lisa & David B.	#XXX-9299

24
 25 Wells Fargo may transmit payment electronically to the Commission, which will provide
 26 detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a
 27 bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. Wells

1 Fargo also may transfer these funds by certified check, bank cashier's check, or United States postal
 2 money order payable to the Securities and Exchange Commission, which shall be delivered or mailed to

3 Enterprise Services Center
 4 Accounts Receivable Branch
 5 6500 South MacArthur Boulevard
 6 Oklahoma City, OK 73169
 7

8 and shall be accompanied by a letter identifying the case title, civil action number, and name of this
 9 Court; and specifying that payment is made pursuant to this Final Judgment.

10 IV.

11 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being
 12 served with a copy of this Final Judgment, Spokane Teachers Credit Union ("STCU") shall transfer the
 13 entire balance of the following STCU account which was frozen pursuant to an Order of this Court to
 14 the Commission:

15 Account Owner	Acct. Ending in:
Kaplan, David B. and Lisa M. Cassie Kaplan House Savings	#XXX-4124
Kaplan, David B. and Lisa M.	#XXX-2526

16 STCU may transmit payment electronically to the Commission, which will provide detailed
 17 ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank
 18 account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. STCU also
 19 may transfer these funds by certified check, bank cashier's check, or United States postal money order
 20 payable to the Securities and Exchange Commission, which shall be delivered or mailed to

21 Enterprise Services Center
 22 Accounts Receivable Branch
 23 6500 South MacArthur Boulevard
 24 Oklahoma City, OK 73169
 25

26 and shall be accompanied by a letter identifying the case title, civil action number, and name of this
 27 Court; and specifying that payment is made pursuant to this Final Judgment.

28 V.

29 IT IS HEREBY ORDERED, ADJUDGED, AND DECREED that within 3 days after being
 30 served with a copy of this Final Judgment, JPMorgan Chase Bank, N.A. ("JPMC") shall transfer the

1 entire balance of the following JPMC account which was frozen pursuant to an Order of this Court to the
 2 Commission:

3 Account Owner	4 Acct. Ending in:
Kaplan, Lisa M.	#XXX-1795

5 JPMC may transmit payment electronically to the Commission, which will provide detailed
 6 ACH transfer/Fedwire instructions upon request. Payment may also be made directly from a bank
 7 account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>. JPMC also
 8 may transfer these funds by certified check, bank cashier's check, or United States postal money order
 9 payable to the Securities and Exchange Commission, which shall be delivered or mailed to

10 Enterprise Services Center
 11 Accounts Receivable Branch
 12 6500 South MacArthur Boulevard
 13 Oklahoma City, OK 73169

14 and shall be accompanied by a letter identifying the case title, civil action number, and name of this
 15 Court; and specifying that payment is made pursuant to this Final Judgment.

16 VI.

17 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that the Consent is incorporated
 18 herein with the same force and effect as if fully set forth herein, and that Relief Defendant shall comply with
 19 all of the undertakings and agreements set forth therein.

20 VII.

21 IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that, solely for purposes of
 22 exceptions to discharge set forth in Section 523 of the Bankruptcy Code, 11 U.S.C. § 523, the
 23 allegations in the complaint are true and admitted by Relief Defendant, and further, any debt for
 24 disgorgement, prejudgment interest, or other amounts due by Relief Defendant under this Final
 25 Judgment or any other judgment, order, consent order, decree or settlement agreement entered in
 26 connection with this proceeding, is a debt for the violation of the federal securities laws or any
 27 regulation or order issued under such laws, as set forth in Section 523(a)(19) of the Bankruptcy Code, 11
 28 U.S.C. § 523(a)(19).

VIII.

IT IS FURTHER ORDERED, ADJUDGED, AND DECREED that this Court shall retain jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.

Dated: _____, 2017

The Honorable Miranda Du
United States District Judge